

City of Manhattan Beach

Finance Department



Month End Report
November 2025
Fiscal Year 2025-2026



**City of Manhattan Beach
Fiscal Year 2026 General Fund Expenditures by Department
As of November 30, 2025**

**% of Year
41.7%**

Current Year Activity								
	Dept	Original	Budget	Adjusted	YTD	YTD	Available	%
	No.	Budget	Adjustments ¹	Budget	Expenditures	Encumbrances	Budget	Used
Management Services	11	\$5,484,086	\$45,198	\$5,529,284	\$1,839,597	\$45,198	\$3,644,489	34.1%
Finance	12	5,014,140	73,391	5,087,531	2,016,547	148,257	2,922,727	42.6%
Human Resources	13	2,438,873	26,459	2,465,332	986,224	26,459	1,452,650	41.1%
Parks and Recreation	14	12,157,179	141,983	12,299,162	5,437,953	610,688	6,250,522	49.2%
Police	15	40,371,162	3,443,677	43,814,839	18,465,855	401,932	24,947,052	43.1%
Fire	16	18,591,849	761,836	19,353,685	8,305,954	788	11,046,943	42.9%
Community Development	17	8,801,990	165,776	8,967,766	3,515,759	195,488	5,256,519	41.4%
Public Works	18	12,720,950	1,081,506	13,802,456	4,452,802	942,717	8,406,937	39.1%
Information Technology	19	-	-	-	-	-	-	-
		\$105,580,229	\$5,739,826	\$111,320,055	\$45,020,691	\$2,371,527	\$63,927,837	42.6%

¹Budget Adjustments include City Council-approved adjustments during the current year and encumbrances carried forward from the prior year.



City of Manhattan Beach
Fiscal Year 2026 Statement of Revenues & Expenditures
As of November 30, 2025

% of Year
41.7%

Current Year Activity

	Fund No.	Adjusted Budget	YTD Revenues	% Realized	Adjusted Budget Expenditures	Year-to-Date		% Utilized*
		Revenues	Revenues			Expenditures	Encumbrances	
General Fund	100	\$129,269,107	\$39,612,763	30.6%	\$111,320,054	\$45,020,691	\$2,371,527	42.6%
Street Lighting & Landscaping Fund	201	391,003	10,104	2.6%	675,465	140,520	-	20.8%
Gas Tax Fund	205	2,243,616	680,212	30.3%	7,120,880	865,560	408,361	17.9%
Asset Forfeiture Fund	210	74,769	891,195	1191.9%	168,000	39,127	18,391	34.2%
Police Safety Grants Fund	211	209,284	124,827	59.6%	311,680	98,385	33,011	42.2%
Grants Fund	220	6,717,859	-	-	6,717,859	-	-	-
Prop A Fund	230	918,788	400,131	43.5%	1,431,253	291,566	-	20.4%
Prop C Fund	231	7,719,179	343,767	4.5%	8,238,401	34,871	160,696	2.4%
AB 2766 Fund	232	53,373	16,881	31.6%	262,812	280	-	0.1%
Measure R Fund	233	1,451,576	234,530	16.2%	3,292,054	22,458	268,186	8.8%
Measure M Fund	234	19,177,405	233,201	1.2%	20,821,064	607,276	16,609,662	82.7%
Measure W Fund	240	31,087,773	21,025	0.1%	31,758,693	402,916	1,689,430	6.6%
Capital Improvements Fund	401	1,105,804	622,028	56.3%	17,431,576	1,409,524	273,433	9.7%
Bond Construction Fund	402	-	6,680	-	60	-	-	-
Underground Assessment District Construction	403	57,096	19,710	34.5%	1,141,818	-	27,000	2.4%
Water Fund	501	18,658,082	9,119,594	48.9%	27,255,575	6,822,785	1,573,729	30.8%
Storm Drain Fund	502	2,256,328	140,175	6.2%	6,555,698	475,907	1,315,062	27.3%
Sewer Fund	503	4,706,815	2,276,829	48.4%	23,592,271	2,171,481	13,141,266	64.9%
Parking Fund	520	6,283,427	2,647,156	42.1%	9,723,685	1,522,214	434,500	20.1%
County Parking Lots Fund	521	1,588,160	731,655	46.1%	1,211,120	171,956	22,782	16.1%
State Pier & Parking Lot Fund	522	1,161,785	446,145	38.4%	1,468,359	348,732	302,310	44.3%
Insurance Reserve Fund	601	10,116,300	4,269,189	42.2%	11,943,699	8,444,957	169,537	72.1%
Information Technology Fund	605	6,425,946	2,407,162	37.5%	7,067,504	2,110,079	1,315,494	48.5%
Fleet Management Fund	610	3,523,905	1,314,582	37.3%	4,784,746	676,370	191,886	18.1%
Building Maintenance & Operation Fund	615	2,991,842	1,015,336	33.9%	3,068,874	1,030,924	222,340	40.8%
Underground Assessment Fund 2018 Refunding	710	714,150	8,915	1.2%	509,025	489,475	-	96.2%
Underground Assessment Fund 19-12 & 19-14	711	606,106	6,907	1.1%	604,907	500,478	-	82.7%
Underground Assessment Fund 19-4	712	337,613	3,146	0.9%	338,143	280,038	-	82.8%
City Pension Fund	801	213,343	(1)	(0.0%)	213,115	91,074	-	42.7%
Section 115 Fund	804	100,000	232,074	232.1%	1,856,902	1,875,990	-	101.0%
		\$260,160,434	\$67,835,917	26.1%	\$310,885,293	\$75,945,633	\$40,548,602	37.5%

*Includes Encumbered Amounts



**City of Manhattan Beach
Fiscal Year 2026 Citywide Revenues
As of November 30, 2025**

**% of Year
41.7%**

Current Year Activity

	Fund No.	Original Budget	Budget Adjustments	Adjusted Budget	Year-to-Date Actuals	Unrealized Amount	% Realized
General Fund	100	\$125,419,628	3,849,479	\$129,269,107	\$39,612,763	\$89,656,343	30.6%
Street Lighting & Landscaping Fund	201	391,003	-	391,003	10,104	380,899	2.6%
Gas Tax Fund	205	2,098,759	144,857	2,243,616	680,212	1,563,405	30.3%
Asset Forfeiture Fund	210	74,769	-	74,769	891,195	(816,426)	1191.9%
Police Safety Grants Fund	211	209,284	-	209,284	124,827	84,457	59.6%
Grants Fund	220	-	6,717,859	6,717,859	-	6,717,859	-
Prop A Fund	230	918,788	-	918,788	400,131	518,657	43.5%
Prop C Fund	231	777,139	6,942,040	7,719,179	343,767	7,375,412	4.5%
AB 2766 Fund	232	53,373	-	53,373	16,881	36,492	31.6%
Measure R Fund	233	610,433	841,143	1,451,576	234,530	1,217,047	16.2%
Measure M Fund	234	654,628	18,522,777	19,177,405	233,201	18,944,204	1.2%
Measure W Fund	240	4,519,201	26,568,572	31,087,773	21,025	31,066,748	0.1%
Capital Improvements Fund	401	1,105,804	-	1,105,804	622,028	483,776	56.3%
Bond Construction Fund	402	-	-	-	6,680	(6,680)	-
Underground Assessment District Construction	403	57,096	-	57,096	19,710	37,386	34.5%
Water Fund	501	18,658,082	-	18,658,082	9,119,594	9,538,488	48.9%
Storm Drain Fund	502	2,256,328	-	2,256,328	140,175	2,116,153	6.2%
Sewer Fund	503	4,706,815	-	4,706,815	2,276,829	2,429,986	48.4%
Parking Fund	520	6,283,427	-	6,283,427	2,647,156	3,636,271	42.1%
County Parking Lots Fund	521	1,588,160	-	1,588,160	731,655	856,505	46.1%
State Pier & Parking Lot Fund	522	1,161,785	-	1,161,785	446,145	715,640	38.4%
Insurance Reserve Fund	601	10,116,300	-	10,116,300	4,269,189	5,847,111	42.2%
Information Technology Fund	605	6,425,946	-	6,425,946	2,407,162	4,018,784	37.5%
Fleet Management Fund	610	3,523,905	-	3,523,905	1,314,582	2,209,323	37.3%
Building Maintenance & Operation Fund	615	2,991,842	-	2,991,842	1,015,336	1,976,506	33.9%
Underground Assessment Fund 2018 Refunding	710	714,150	-	714,150	8,915	705,235	1.2%
Underground Assessment Fund 19-12 & 19-14	711	606,106	-	606,106	6,907	599,199	1.1%
Underground Assessment Fund 19-4	712	337,613	-	337,613	3,146	334,467	0.9%
City Pension Fund	801	213,343	-	213,343	(1)	213,344	(0.0%)
Section 115 Fund	804	100,000	-	100,000	232,074	(132,074)	232.1%
		\$196,573,707	\$63,586,727	\$260,160,434	\$67,835,917	\$192,324,517	26.1%



City of Manhattan Beach
Fiscal Year 2026 Citywide Expenditures
As of November 30, 2025

% of Year
41.7%

Current Year Activity

	Fund No.	Original Budget	Budget Adjustments*	Adjusted Budget	Year-to-Date		Available Budget	% Utilized**
					Actuals	Encumbrances		
General Fund	100	\$105,580,229	\$5,739,825	\$111,320,054	\$45,020,691	\$2,371,527	\$63,927,836	42.6%
Street Lighting & Landscaping Fund	201	675,465	-	675,465	140,520	-	534,945	20.8%
Gas Tax Fund	205	2,262,690	4,858,190	7,120,880	865,560	408,361	5,846,959	17.9%
Asset Forfeiture Fund	210	168,000	-	168,000	39,127	18,391	110,482	34.2%
Police Safety Grants Fund	211	220,000	91,680	311,680	98,385	33,011	180,284	42.2%
Grants Fund	220	-	6,717,859	6,717,859	-	-	6,717,859	-
Prop A Fund	230	1,431,253	-	1,431,253	291,566	-	1,139,687	20.4%
Prop C Fund	231	685,664	7,552,737	8,238,401	34,871	160,696	8,042,834	2.4%
AB 2766 Fund	232	673	262,139	262,812	280	-	262,532	0.1%
Measure R Fund	233	379,753	2,912,301	3,292,054	22,458	268,186	3,001,410	8.8%
Measure M Fund	234	1,534,832	19,286,232	20,821,064	607,276	16,609,662	3,604,126	82.7%
Measure W Fund	240	4,107,744	27,650,949	31,758,693	402,916	1,689,430	29,666,347	6.6%
Capital Improvements Fund	401	8,537,665	8,893,911	17,431,576	1,409,524	273,433	15,748,619	9.7%
Bond Construction Fund	402	-	60	60	-	-	60	-
Underground Assessment District Construction	403	-	1,141,818	1,141,818	-	27,000	1,114,818	2.4%
Water Fund	501	19,586,471	7,669,104	27,255,575	6,822,785	1,573,729	18,859,062	30.8%
Storm Drain Fund	502	2,657,941	3,897,757	6,555,698	475,907	1,315,062	4,764,730	27.3%
Sewer Fund	503	5,998,920	17,593,351	23,592,271	2,171,481	13,141,266	8,279,524	64.9%
Parking Fund	520	8,185,111	1,538,574	9,723,685	1,522,214	434,500	7,766,972	20.1%
County Parking Lots Fund	521	1,188,011	23,109	1,211,120	171,956	22,782	1,016,381	16.1%
State Pier & Parking Lot Fund	522	702,081	766,278	1,468,359	348,732	302,310	817,316	44.3%
Insurance Reserve Fund	601	11,897,119	46,580	11,943,699	8,444,957	169,537	3,329,205	72.1%
Information Technology Fund	605	6,549,112	518,392	7,067,504	2,110,079	1,315,494	3,641,930	48.5%
Fleet Management Fund	610	4,306,751	477,995	4,784,746	676,370	191,886	3,916,490	18.1%
Building Maintenance & Operation Fund	615	2,956,895	111,979	3,068,874	1,030,924	222,340	1,815,611	40.8%
Underground Assessment Fund 2018 Refunding	710	509,025	-	509,025	489,475	-	19,550	96.2%
Underground Assessment Fund 19-12 & 19-14	711	604,907	-	604,907	500,478	-	104,429	82.7%
Underground Assessment Fund 19-4	712	338,143	-	338,143	280,038	-	58,106	82.8%
City Pension Fund	801	213,115	-	213,115	91,074	-	122,041	42.7%
Section 115 Fund	804	1,856,902	-	1,856,902	1,875,990	-	(19,088)	101.0%
		\$193,134,472	\$117,750,821	\$310,885,293	\$75,945,633	\$40,548,602	\$194,391,058	37.5%

*Budget Adjustments include City Council-approved adjustments during the current year and encumbrances carried forward from the prior year.

**Includes Encumbered Amounts



City of Manhattan Beach
Fiscal Year 2026 General Fund Major Revenue Trends

Percent of Year
41.7%

November 30, 2025

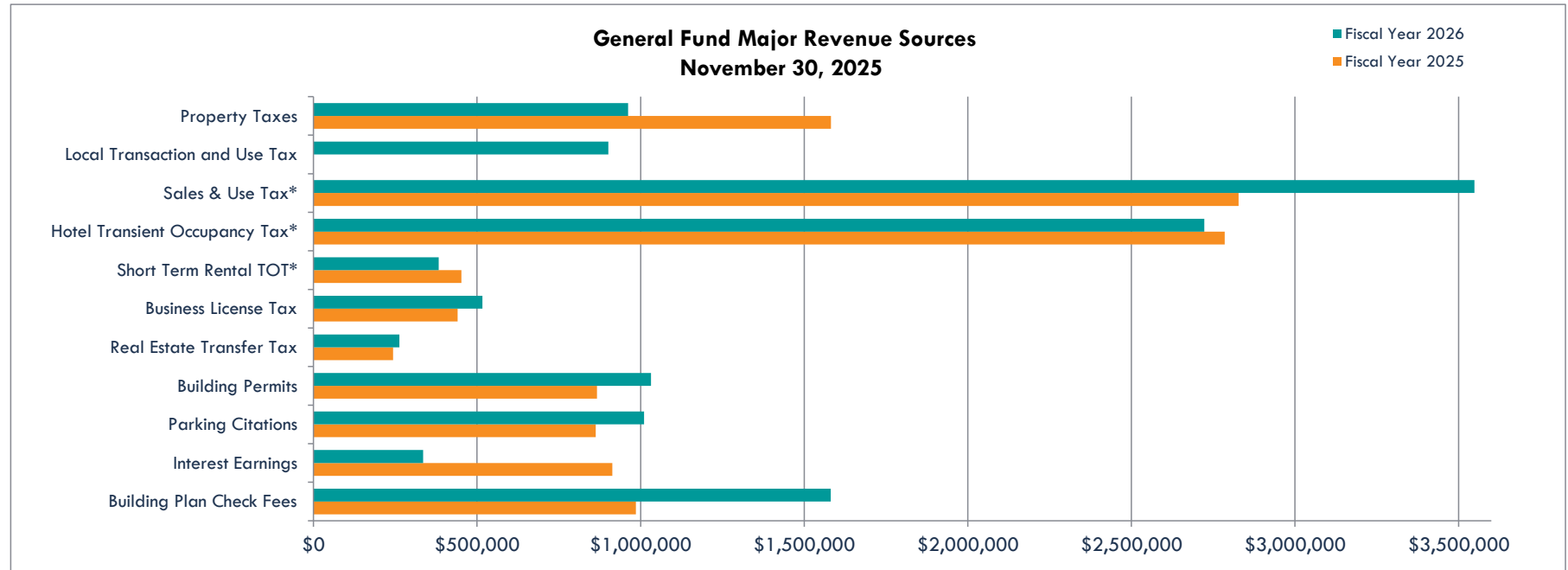
Year-To-Date Actuals

Major Revenue Accounts

	2021	2022	2023	2024	2025	2026	FY 2026	
							Adj Budget	Realized
Property Taxes	\$1,369,646	\$1,295,740	\$1,345,173	\$1,494,231	\$1,581,824	961,659	\$47,018,618	2.0%
Sales & Use Tax*	3,294,389	4,311,560	4,838,676	5,010,572	2,827,414	3,548,350	11,440,000	31.0%
Local Transaction and Use Tax	-	-	-	-	-	901,635	5,943,000	15.2%
Hotel Transient Occupancy Tax (TOT)*	915,719	2,108,406	3,052,403	3,404,925	2,785,344	2,723,061	7,682,000	35.4%
Short Term Rental TOT*	-	600	35,622	424,469	452,014	382,557	1,367,000	28.0%
Business License Tax	691,497	989,699	565,640	747,839	440,702	516,594	5,850,000	8.8%
Real Estate Transfer Tax	339,188	663,510	246,602	227,840	243,661	262,771	850,000	30.9%
Building Permits	621,607	639,924	758,045	1,106,454	866,794	1,031,618	2,557,433	40.3%
Parking Citations	701,140	891,113	925,786	564,051	862,632	1,010,700	2,741,865	36.9%
Interest Earnings	470,235	315,894	372,467	871,071	913,315	335,106	1,484,313	22.6%
Building Plan Check Fees	840,706	781,471	685,864	787,063	985,525	1,581,215	2,000,000	79.1%
Total Major Revenue Accounts	\$9,244,129	\$11,997,917	\$12,826,277	\$14,638,514	\$11,959,225	13,255,265	\$88,934,229	14.9%
Over/(Under) Prior Year	238,963	2,753,788	828,360	1,812,237	(2,679,289)	1,296,040		
Percent Change From Prior Year	2.7%	29.8%	6.9%	14.1%	(18.3%)	10.8%		
Other Revenues*	6,582,276	7,225,404	9,633,784	11,219,239	\$10,423,910	\$26,357,498	40,334,878	65.3%
Total General Fund Revenues	\$15,826,404	\$19,223,320	\$22,460,061	\$25,857,753	\$22,383,135	\$39,612,763	\$129,269,107	30.6%

* Accounting methodology change starting FY 2025 results in variances across key revenues. During Quarter 1, prior year revenues are accrued to the prior year and reversed in the new fiscal year.

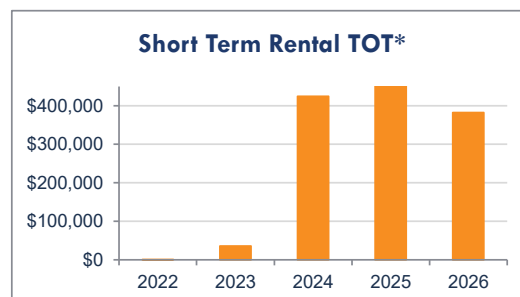
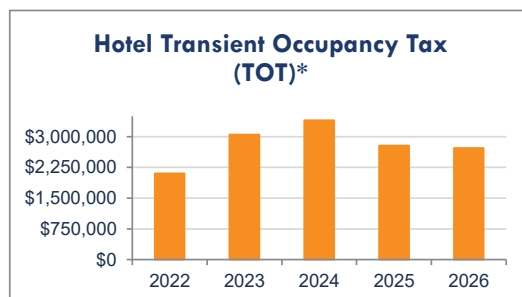
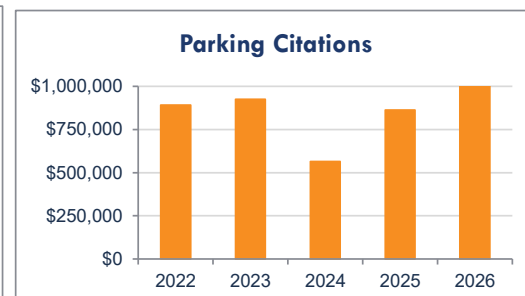
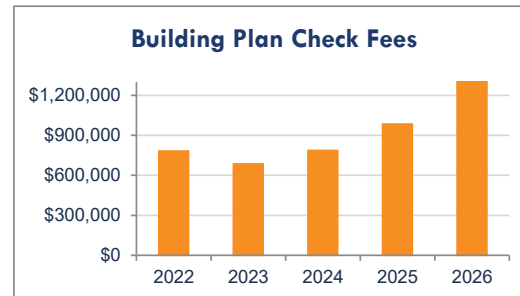
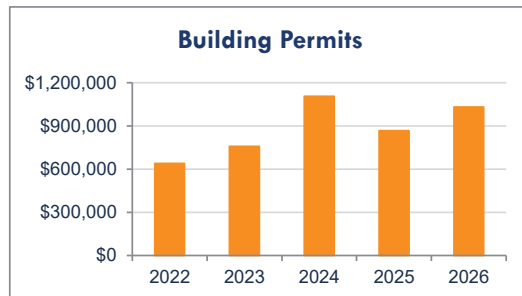
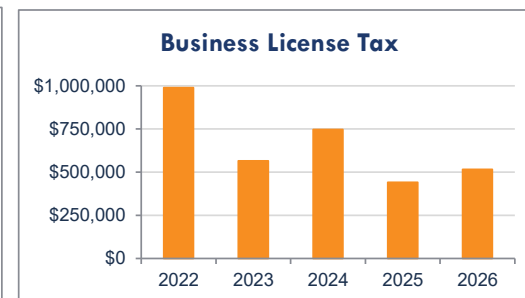
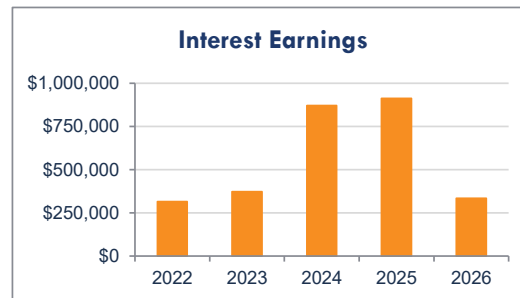
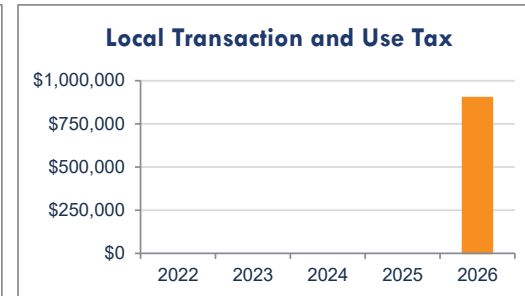
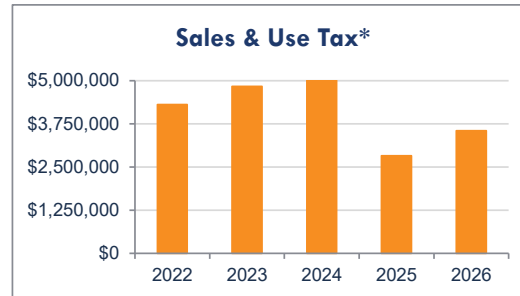
** The Total General Fund Revenues in Quarter 1 of FY 2026 include one-time bond proceeds of \$16.7 million associated with the Certificates of Participation for 400 MBB and Public Safety Radios.





City of Manhattan Beach Fiscal Year 2026 General Fund Major Revenue Trends November Year-Over-Year

Percent of Year
41.7%



* Accounting methodology change starting FY 2025 results in variances across key revenues. During Quarter 1, prior year revenues are accrued to the prior year and reversed in the new fiscal year.



Balance Sheet Accounts As of November 30, 2025

Account	Description	Established	Purpose	Amount
Parks & Recreation				
100-21501	Tree and Bench Donations	2003	Donations for trees & benches.	\$ 6,797
100-21705	Pumpkin Race	2013	Sponsorship revenue/expenses for Pumpkin Race.	\$ 28,305
100-21706	Recreation Sponsorships	2017	Sponsorship revenue/expenses for other programs.	\$ 35,750
802-21708	Public Arts Fund	2003	Funded through a portion of development fees. Used to fund Public Art.	\$ 1,684,953
Police				
100-21410	Reserve Force Deposits	1997	Funded through donations. Reserve Officer equipment, training, etc.	\$ 1,945
100-21405	K9 Deposits	1997	Funded through donations. Used for K9 Equipment.	\$ 530
100-21408	Victims Assistance Deposits	1997	Property that is forfeited permanently and goes to auction. The funds are deposited for Victims Assistance programs.	\$ 3,423
100-21411	Every 15 Minutes Deposits	1998	Funded through donations. Every 15 Minutes Program. In conjunction with Mira Costa (MBUSD).	\$ 4,356
100-21409	Explorer Scout Deposits	1997	Funded through donations. Explorer events, special equipment, etc.	\$ 14,985
100-21404	Neighborhood Watch Deposits	1997	Property that is forfeited permanently and goes to auction. The funds are deposited for various Neighborhood Watch uses.	\$ 25,637
100-21407	Equipment Deposits	1997	Funded through donations. Used for Various Special Equipment.	\$ 25,878
100-21412	Graux Trust (Police)	2014	Donation gift from the Graux Trust.	\$ 8,893
100-21402	Inmate Welfare Deposits	1997	Funds generated through inmate telephone in the jail. Use for Inmate welfare, i.e. new mattresses, periodicals, newspapers, books, etc.	\$ 48,017
Fire				
100-21453	Paramedic Trust Deposits	1997	Donations to Fire operations.	\$ 7,295
100-21451	Graux/Rotary Trust (Fire)	2014	Donation gift from the Graux Trust.	\$ 1,756
100-21452	Customer Deposits	2012	Donations from public to fire services.	\$ 1,063
100-21913	Fire Technology Replacement	2020	Funded through a fee of 5% of annual Fire Inspection Permits. The purpose of this technology fee is to recover the cost associated with replacement of existing system, upgrades to the existing and new system, and maintenance costs associated with the system.	\$ 62,295
Community Development				
100-21602	Tree Penalties for Illegal Removal	2018	Fines for illegally removed trees for the planting of new trees.	\$ 79,305
100-21601	General Plan Maintenance	2010	Surcharge taken from permits to fund updates for General Plan (i.e., Mobility Plan, Housing Element, Land Use, etc.).	\$ 670,993
100-21608	Seismic Fees	1998	A portion of this fee is paid quarterly by the City to the Department of Conservation (DoC) along with a quarterly report. Balance of fee is used for data utilization, and seismic education incorporating data interpretations from data of the strong-motion instrumentation program.	\$ 97,979
100-21609	Congestion Management Plan	2002	Fees that are charged for projects that increase traffic; Planning correction checklist has section for CMP, where a spreadsheet calculates trips/cost; county program on hold for number of years. Funds are to be used for transportation improvements.	\$ 68,440
100-21610	BSA Revolving Fund Fee	2009	Fee identified during Building permit application. A portion of this fee is paid quarterly by the City to the CA Building Standards Commission (BSC) along with a quarterly report. Fee paid to BSC based on calculations in the report.	\$ 8,820
100-21616	SB 1186 Disability Access & Education	2014	Fee charged on permits, a portion of which is available yearly for Building Inspector training on Title 24, CASp (Certified Access Specialist Program), and SB 1186.	\$ 140,381
100-21914	Energov Technology Replacement	2020	Funded through a fee of 3% of Building Permits. The purpose of this technology fee is to recover the cost associated with replacement of existing system, upgrades to the existing and new system, and maintenance costs associated with the system.	\$ 241,223
Information Technology				
100-21311	Time Warner PEG Deposit	1997	Public, Education, and Governmental Access. MBtv (city government cablecast and webcast) capital expenditures, repairs and upgrades.	\$ 105,507
100-21312	Verizon PEG Deposit	2007	Public, Education, and Governmental Access. MBtv (city government cablecast and webcast) capital expenditures, repairs and upgrades.	\$ 193,890

Total \$ 3,568,418